

# **TAXPAYER BILL OF RIGHTS**

## **Public Law 332-1989**

### **(Special Session)**

#### **Indiana Taxpayer Rights and Responsibilities**

All Indiana taxpayers have certain rights and responsibilities that correspond to the Indiana tax laws. The Taxpayer Bill of Rights sets forth these rights and responsibilities for Indiana Taxpayers:

- I Quality taxpayer service
- II Taxpayer Advocate to help you in the preservation of your rights
- III Taxpayer education and information
- IV A fair collection process
- V Appointed hearing time and representation
- VI Demand Notices
- VII Warrants for collection of tax
- VIII Judgement liens against property
- IX Annual Public Hearing and Department Report
- X Taxpayer responsibilities

#### **TAXPAYER ADVOCATE OFFICE**

The Taxpayer Advocate Office, formerly known as the Problem Resolution Program (PRP), was established in January, 1990. Indiana Code (IC) 6-3-8.1-11-3 provides for a Taxpayer Advocate, who administers a staff of nine employees. The Taxpayer Advocate reports to the Legal Counsel.

It is the responsibility of the Taxpayer Advocate Office to ensure that all Indiana taxpayers are treated fairly and to resolve recurring problems or complaints in which taxpayers' previous attempts at resolution were unsuccessful. The Taxpayer Advocate Office acts as a last resort within the Indiana Department of Revenue for taxpayers who need assistance. When specific areas of recurring internal problems are identified, recommendations are made for internal remedial procedures. In addition, recommendations are made to administration as a result of recurring problems that indicate the need for taxpayer education.

The Taxpayer Advocate Office assists those taxpayers who claim hardship and can prove that the Department's normal procedures create great difficulty or inability for them to meet both Departmental requirements and their own basic needs. In addition, the Taxpayer Advocate reviews offers in compromise presented to the Department, due to medical or financial hardship. The Taxpayer Advocate is authorized to use unprecedented methods of resolution to provide taxpayers with alternative methods for meeting their responsibilities, thereby pro-

viding them with a light at the end of the tunnel and promoting voluntary compliance.

The Taxpayer Advocate Office also reviews any complaints presented by taxpayers regarding alleged unfair treatment by Departmental employees.

Requests may be submitted in writing to: Indiana Department of Revenue, Taxpayer Advocate Office, P.O. Box 6155, Indianapolis, Indiana 46206-6155, or by e-mail to: TAXAdvocate@dor.state.in.us.

Special projects completed by the Taxpayer Advocate Office during Fiscal Year 2000 included the following:

- Members of the Indiana Taxpayer Advocate Office gave a presentation at the first Joint State and Federal Taxpayer Advocate Conference in Kansas City, Missouri in October, 1999. The Conference was very informative and presented various concepts as to the responsibilities of a Taxpayer Advocate Office. Members of the Indiana Taxpayer Advocate Office seemed to have the most varied duties.

- The Taxpayer Advocate Office continued its efforts in assisting the Hispanic community. In association with the Department's Legal Counsel and Public Affairs Division, the Office published a series of articles in Spanish in an Hispanic newspaper. Information provided was tax oriented and aimed at promoting voluntary compliance of Spanish-speaking peoples with Indiana tax laws.

- The Taxpayer Advocate Office continued its efforts in providing the IT-40 (Indiana Individual Income Tax Return and instructions) in both audiotape and Large Print formats. Purchase of a dubbing system afforded the Department more control over the audiotape reproduction process. The audiotape and Large Print formats are part of the Department's continuing efforts to help promote understanding and independent filing of Indiana State tax returns by vision and hearing impaired Hoosiers.